

Form <b>F-66 (IA-2)</b> (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16209400700000</div> <div>City of Fort Dodge, IA</div> <div>819 1st Ave. S</div> <div>Fort Dodge, IA 50501</div>		
CITY OF <b>FORT DODGE</b> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	13,276,564		13,276,564	12,784,515
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	13,276,564		13,276,564	12,784,515
Delinquent property taxes	0		0	0
TIF revenues	1,462,870		1,462,870	1,266,304
Other city taxes	4,993,955	0	4,993,955	5,636,432
Licenses and permits	436,518	0	436,518	420,775
Use of money and property	407,193	106,300	513,493	126,438
Intergovernmental	5,805,857	203,386	6,009,243	7,846,937
Charges for fees and service	1,126,140	17,324,147	18,450,287	18,895,863
Special assessments	22,755	8,316	31,071	0
Miscellaneous	3,902,922	131,715	4,034,637	2,091,785
Other financing sources	11,248,344	21,987,821	33,236,165	49,796,602
Total revenues and other sources	42,683,118	39,761,685	82,444,803	98,865,651
Expenditures and Other Financing Uses				
Public safety	7,681,027	0	7,681,027	8,043,376
Public works	4,609,205	0	4,609,205	4,807,050
Health and social services	707,825	0	707,825	739,775
Culture and recreation	3,008,686	0	3,008,686	3,274,515
Community and economic development	956,870	0	956,870	1,493,501
General government	930,006	0	930,006	1,089,492
Debt service	8,961,111	0	8,961,111	10,655,568
Capital projects	10,054,551	0	10,054,551	16,038,235
Total governmental activities expenditures	36,909,281	0	36,909,281	46,141,512
Business type activities	0	32,343,672	32,343,672	44,790,192
Total ALL expenditures	36,909,281	32,343,672	69,252,953	90,931,704
Other financing uses, including transfers out	5,087,684	6,135,737	11,223,421	17,591,602
Total ALL expenditures/And other financing uses	41,996,965	38,479,409	80,476,374	108,523,306
Excess revenues and other sources over (Under) Expenditures/And other financing uses	686,153	1,282,276	1,968,429	-9,657,655
Beginning fund balance July 1, 2013	18,780,587	8,929,996	27,710,583	14,941,549
Ending fund balance June 30, 2014	19,466,740	10,212,272	29,679,012	5,283,894
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 376 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 31,595,000	Other long-term debt	\$ 0	
Revenue debt	\$ 73,874,910	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,475,000			
		General obligation debt limit	\$ 50,389,725	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11-21-14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jeff Nemmers Sr.	→	515	576-4551	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/13/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF FORT DODGE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,916,978	4,562,324		2,797,262	0	0	13,276,564			13,276,564	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	5,916,978	4,562,324		2,797,262	0	0	13,276,564		T01	13,276,564	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	5,916,978	4,562,324		2,797,262	0	0	13,276,564			13,276,564	6
7	TIF revenues			1,462,870				1,462,870		T01	1,462,870	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	207,142	0	0	0	0	0	207,142	0	T15	207,142	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	696,546	0	0	0	0	0	696,546	0	T19	696,546	13
14	Other local option taxes	0	4,090,267	0	0	0	0	4,090,267	0	T09	4,090,267	14
15	TOTAL OTHER CITY TAXES	903,688	4,090,267	0	0	0	0	4,993,955	0		4,993,955	15
16	Section B - LICENSES AND PERMITS	436,518	0	0	0	0	0	436,518	0	T29	436,518	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	18,887	148,206	1,735	45,963	4,784	0	219,575	106,300	U20	325,875	18
19	Rents and royalties	187,618	0	0	0	0	0	187,618	0	U40	187,618	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	206,505	148,206	1,735	45,963	4,784	0	407,193	106,300		513,493	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	80,925	279,944	0	0	1,437,925	0	1,798,794	202,443	B89	2,001,237	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	80,925	279,944	0	0	1,437,925	0	1,798,794	202,443		2,001,237	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		2,516,913					2,516,913		C46	2,516,913	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	33,031	462,192	0	0	252,501	0	747,724	0	C89	747,724	49
50	Iowa Department of Transportation	0	499,152	0	0	0	0	499,152	0	C89	499,152	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	33,031	3,478,257	0	0	252,501	0	3,763,789	0		3,763,789	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	101,392	0	0	0	91,582	0	192,974	0		192,974	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	50,300	0	0	0	0	0	50,300	943	D89	51,243	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	151,692	0	0	0	91,582	0	243,274	943		244,217	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	265,648	3,758,201	0	0	1,782,008	0	5,805,857	203,386		6,009,243	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	6,913,529	A91	6,913,529	73
74	Sewer	0	0	0	0	0	0	0	7,859,905	A8Ø	7,859,905	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	155,705	A6Ø	155,705	77
78	Airport	7,711	0	0	0	0	0	7,711	0	AØ1	7,711	78
79	Landfill/garbage	0	0	0	0	0	0	0	1,468,033	A81	1,468,033	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	502,740	A80	502,740	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	31,396	0	0	0	0	0	31,396	0	A89	31,396	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	8,928	0	0	0	0	0	8,928	0	A89	8,928	92
93	Ambulance charges	0	0	0	0	0	0	0	270,506	A89	270,506	93
94	Sidewalk street repair charges	19,293	0	0	0	0	0	19,293	0	A44	19,293	94
95	Housing and urban renewal charges	115,586	2,554	0	0	0	0	118,140	0	A50	118,140	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	914,238	0	0	0	0	0	914,238	84,224	A61	998,462	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	26,434	0	0	0	0	0	26,434	69,505		95,939	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	1,123,586	2,554	0	0	0	0	1,126,140	17,324,147		18,450,287	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	17,312	5,443	0	22,755	8,316	U01	31,071	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	156,763	0	0	0	0	156,763	0	U99	156,763	108
109	Deposits and sales/fuel tax refunds	10,835	0	0	0	0	0	10,835	0	U99	10,835	109
110	Sale of property and merchandise	49,223	346,832	0	0	15,000	0	411,055	0	U11	411,055	110
111	Fines	12,128	0	0	0	0	0	12,128	0	U30	12,128	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	379,061	352,400	0	127,138	2,211,329	0	3,069,928	131,715		3,201,643	113
114	Public safety miscellaneous	137,223	0	0	0	22,409	0	159,632	0		159,632	114
115	Insurance Settlements	82,581	0	0	0	0	0	82,581	0		82,581	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	671,051	855,995	0	127,138	2,248,738	0	3,902,922	131,715		4,034,637	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF FORT DODGE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	9,523,974	13,417,547	1,464,605	2,987,675	4,040,973	0	31,434,774	17,773,864		49,208,638	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	1,120,000	55,000	2,655,873	0	3,830,873	18,181,871	NR	22,012,744	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	671,917	111,417		1,148,061	2,756,513	0	4,687,908	3,788,867		8,476,775	127
128	<i>Internal TIF loans and transfers in</i>	75,000	174,057	2,221,011	259,495	0	0	2,729,563	17,083		2,746,646	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	746,917	285,474	3,341,011	1,462,556	5,412,386	0	11,248,344	21,987,821		33,236,165	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	10,270,891	13,703,021	4,805,616	4,450,231	9,453,359	0	42,683,118	39,761,685		82,444,803	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	2,321,972	5,956,448	21,323	6,721,785	3,734,059	25,000	18,780,587	8,929,996		27,710,583	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	12,592,863	19,659,469	4,826,939	11,172,016	13,187,418	25,000	61,463,705	48,691,681		110,155,386	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	2,950,453	732,786	0	0	0	0	3,683,239		E62	3,683,239	2
3	Purchase of land and equipment	6,235	0	0	0	0	0	6,235		G62	6,235	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	1,797,424	445,685	0	0	0	0	2,243,109		E24	2,243,109	13
14	Purchase of land and equipment	140	0	0	0	0	0	140		G24	140	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	234,579	0	0	0	0	0	234,579		E66	234,579	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	53,080	0	0	0	0	0	53,080		E32	53,080	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	26,458	1,434,187	0	0	0	0	1,460,645		E89	1,460,645	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	5,068,369	2,612,658	0	0	0	0	7,681,027			7,681,027	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	0	789,411	0	0	0	0	789,411		E44	789,411	42
43	Purchase of land and equipment	0	117,916	0	0	0	0	117,916		G44	117,916	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	236,953	0	0	0	0	236,953		E44	236,953	48
49	Traffic control safety — Current operation	0	267,661	0	0	0	0	267,661		E44	267,661	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	373,160	0	0	0	0	373,160		E44	373,160	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	107,688	0	0	0	0	107,688		E81	107,688	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	518,277	0	0	0	0	0	518,277		E01	518,277	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	307,775	1,860,245	0	0	0	0	2,168,020		E89	2,168,020	65
66	Purchase of land and equipment	0	30,119	0	0	0	0	30,119		G89	30,119	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	826,052	3,783,153	0	0	0	0	4,609,205			4,609,205	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	1,830	705,995	0	0	0	0	707,825		E79	707,825	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	1,830	705,995	0	0	0	0	707,825			707,825	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	639,722	0	0	0	0	0	639,722		E52	639,722	122
123	Purchase of land and equipment	0	107,507	0	0	0	0	107,507		G52	107,507	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	261,298	0	0	0	0	0	261,298		E61	261,298	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	159,092	46,094	0	0	0	0	205,186		E61	205,186	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	1,160,157	0	0	0	0	0	1,160,157		E61	1,160,157	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	23,355	0	0	0	0	0	23,355		E03	23,355	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	79,178	0	0	0	0	0	79,178		E61	79,178	135
136	Other culture and recreation	0	532,283	0	0	0	0	532,283		E61	532,283	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	2,322,802	685,884	0	0	0	0	3,008,686			3,008,686	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	5,806	237,657	0	0	0	243,463		E89	243,463	143
144	Purchase of land and equipment	0	1,400	0	0	0	0	1,400		G89	1,400	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	90,806	0	0	0	0	90,806		G50	90,806	146
147	Construction	0	6,968	0	0	0	0	6,968		F50	6,968	147
148	Planning and zoning — Current operation	195,862	0	0	0	0	0	195,862		E29	195,862	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	221,500	196,871	0	0	0	0	418,371		E89	418,371	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	417,362	301,851	237,657	0	0	0	956,870			956,870	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	102,989	0	0	0	0	0	102,989		E29	102,989	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	116,972	0	0	0	0	0	116,972		E23	116,972	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	18,260	0	0	0	0	0	18,260		E89	18,260	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	29,202	0	0	0	0	0	29,202		E25	29,202	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	54,425	0	0	0	0	0	54,425		E31	54,425	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	321,800	0	0	0	0	0	321,800		E89	321,800	171
172	Other general government — Current operation	99,270	184,216	0	0	0	0	283,486		E89	283,486	172
173	Purchase of land and equipment	0	2,872	0	0	0	0	2,872		G89	2,872	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	742,918	187,088	0	0	0	0	930,006			930,006	176
177	<b>Section G — DEBT SERVICE</b>	0	0	708,358	8,252,753	0	0	8,961,111			8,961,111	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	708,358	8,252,753	0	0	8,961,111			8,961,111	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Construction projects	0	1,915,180	1,120,000	0	7,019,371	0	10,054,551			10,054,551	184
185		0		0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	1,915,180	1,120,000	0	7,019,371	0	10,054,551			10,054,551	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	1,915,180	1,120,000	0	7,019,371	0	10,054,551			10,054,551	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	9,379,333	10,191,809	2,066,015	8,252,753	7,019,371	0	36,909,281			36,909,281	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FORT DODGE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,872,470	E91	3,872,470	198
199	Purchase of land and equipment								104,999	G91	104,999	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								3,552,969	E80	3,552,969	201
202	Purchase of land and equipment								61,910	G80	61,910	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								112,484	E60	112,484	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								1,020,680	E81	1,020,680	216
217	Purchase of land and equipment								1,341,285	G81	1,341,285	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								43,491	F80	43,491	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF FORT DODGE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								386,744	E89	386,744	238
239	Purchase of land and equipment								10,224	G89	10,224	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								3,137,179		3,137,179	242
243	Enterprise Capital Projects								18,699,237		18,699,237	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								32,343,672		32,343,672	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	9,379,333	10,191,809	2,066,015	8,252,753	7,019,371	0	36,909,281	32,343,672		69,252,953	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	405,699	1,727,868		121,250	86,221	0	2,341,038	6,135,737		8,476,775	255
256	Internal TIF loans/repayments and transfers out	75,000	228,020	555,918	1,887,708	0	0	2,746,646	0		2,746,646	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	480,699	1,955,888	555,918	2,008,958	86,221	0	5,087,684	6,135,737		11,223,421	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	9,860,032	12,147,697	2,621,933	10,261,711	7,105,592	0	41,996,965	38,479,409		80,476,374	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	25,000	25,000			25,000	263
264	Restricted	298,888	7,511,772	2,205,006	910,305	6,081,826	0	17,007,797			17,007,797	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	120,777	0	0	0	0	0	120,777			120,777	266
267	Unassigned	2,313,166	0	0	0	0	0	2,313,166			2,313,166	267
268	<b>Total Governmental</b>	2,732,831	7,511,772	2,205,006	910,305	6,081,826	25,000	19,466,740			19,466,740	268
269	<b>Proprietary</b>								10,212,272		10,212,272	269
270	<b>Total ending fund balance June 30, 2014</b>	2,732,831	7,511,772	2,205,006	910,305	6,081,826	25,000	19,466,740	10,212,272		29,679,012	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	12,592,863	19,659,469	4,826,939	11,172,016	13,187,418	25,000	61,463,705	48,691,681		110,155,386	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FORT DODGE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 10,756,024

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 14,716,844	29U \$ 5,259,842	39U \$ 396,000	49U \$ 0	49U \$ 0	49U \$ 19,580,685	49U \$ 0	I91 \$ 404,682
2. Sewer utility	19U 43,175,419	29U 12,040,305	39U 1,119,000	49U 0	49U 0	49U 54,096,725	49U 0	I89 1,138,231
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
8. TIF revenue	19U 2,820,000	29U 0	39U 345,000	49U 0	49U 2,475,000	49U 0	49U 0	I89 125,335
9. GO Bonds	19U 34,160,000	29U 4,430,000	39U 6,995,000	49U 31,595,000	49U 0	49U 0	49U 0	I89 1,025,008
10. Golf Course Revenue	19U 248,000	29U 0	39U 50,500	49U 0	49U 0	49U 197,500	49U 0	I89 11,001
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	95,120,263	21,730,147	8,905,500	31,595,000	2,475,000	73,874,910	0	2,704,257

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	1,007,794,497	x .05 = \$	50,389,725

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$	0	\$	0	29,679,388

REMARKS

V98

FORM F-66(IA-2) (6-11-2014)

Page 13